IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL.

Civil Misc. Writ Petition No. 1039 (M/B) 2001

(Old No. 702 of 2000)

M/s Polypex Corporation Limited ……Petitioner

Versus

State of U.P. & Another. ……Respondents

Sri S.K.Posti, Sri Piyush Agarwal, Advocate for the petitioner.
Ld. C.S.C. for the respondents.

Coram: Hon. S. H. Kapadia, C.J.
Hon. Rajesh Tandon, J.

Date: 22.08.2003:

PC:-

By this writ petition, the petitioner has sought to challenge the circular dated 25th July 2000 by which diesel oil as a commodity is deleted from the recognition certificate. In this case, the Assessing Authority has issued the notice calling upon the petitioner why the tax should not be imposed pursuant to the circular dated 25th July 2000. Since alternative remedy is available to the petitioner against adjudication by the Assessing Officer, we do not wish to interfere under Article 226 at this stage.

(Rajesh Tandon, J.) **(S.H.Kapadia, C.J.)**

Msp.